

Listing Of The Claims:

This listing of the claims will replace all prior versions and listings of claims in this application.

1. (original) A system for aesthetically covering access openings in a tub skirt when interior skirt access is not required comprising:
 - a bracket affixable to the tub skirt;
 - a panel easily attachable to and detachable from said bracket, said panel, when attached, hiding said bracket when viewed from the exterior of the tub skirt; and
 - clips used to attach said panel to said bracket.
2. (original) The system of Claim 1 wherein said bracket extends around the perimeter of a portion of the tub skirt defining an access opening.
3. (original) The system of Claim 1 wherein said tub is a bath tub.
4. (original) The system of Claim 1 wherein said clips are integrally formed with and extend from the back of said panel.
5. (original) The system of Claim 4 wherein said clips include a straight portion and an angled portion.
6. (original) The system of Claim 5 wherein said angled portion of said clip includes a leading edge and a trailing edge together defining a V-shape.
7. (original) The system of Claim 5 wherein said bracket includes a fastener mating surface including one or more raised ridges.
8. (original) The system of Claim 7 wherein said mating surfaces are tapered from the front of said bracket to the back of said bracket.
9. (original) The system of Claim 1 wherein said bracket is a rectangular frame.
10. (currently amended) The system of Claim 9 wherein said rectangular frame includes at least one fastener mating surface on at least two of its four sides.

11. (original) The system of Claim 1 wherein said clips are detachable from said panel.
12. (original) A tub skirt comprising:
 - a face portion defining one or more access openings;
 - a bracket affixable to said skirt face portion;
 - a panel easily attachable to and detachable from said bracket, said panel, when attached, hiding said bracket when viewed from the exterior of the tub skirt; and
 - clips used to attach said panel to said bracket.
13. (new) The tub skirt of claim 12, wherein the shape of the bracket is selected to be affixable around a periphery of the access opening.
14. (new) The system of claim 1, wherein the tub skirt is integrally formed with a tub.
15. (new) The system of claim 1, wherein the tub skirt is separate from a tub and affixable over the top of the tub.
16. (new) The system of claim 1, wherein the shape of the bracket is selected to be affixable around a periphery of the access opening.
17. (new) The system of claim 1, wherein the bracket is affixed to the tub skirt with an adhesive.
18. (new) A tub assembly, comprising:
 - a tub;
 - b. a tub skirt associated with the tub and defining at least one access opening having a periphery;
 - c. a bracket attachable to the tub skirt around the periphery of the access opening; and
 - d. a panel attachable to and detachable from the bracket.
19. (new) The tub of claim 18, wherein the tub skirt is integral with the tub.

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20. (new) The tub of claim 18, wherein the panel comprises a plurality of clips to facilitate attaching to and detaching from the bracket.